

Greater London South West County Scout Council



Trustees Annual Report and Accounts 2023

Index

	Page
Trustees Annual Report	1
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8

Trustees' Annual Report

For the period from 1 January 2023 to 31 December 2023

Section A – Reference and Administrative details

Charity Name – Greater London South West County Scout Council

Registered Charity Number - 303884

Names of the Charity Trustees who manage the charity

Chair	Julie Findlay
Secretary	Jackie Paddon
Commissioner	Owen Purcell
Treasurer	Andy Beckett
Elected Members	Alan Brewer Paul Cook Neil Findlay Richard Goad Paul Green Viera Hamid David Rixson
Nominated Members	Asad Lone Claire Pearcy Andy Robson Alex Swain
Co-opted Members	Ron Crabb (resigned January 2024)

Section B

Type of governing document

The County's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

How the Charity is constituted

The County is a trust established under the Scout Association's rules which are common to all Scouts in the United Kingdom.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Additional Information

The County is managed by the County Board of Trustees, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration with, the keeping of proper accounts and making returns to the Charity Commission as appropriate.

The Board of Trustees consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Commissioner and other individuals from each of the Districts within the County and meets every 1-2 months.

The County Board of Trustees exists to support the County Commissioner in meeting the responsibilities of their appointment and is responsible for:

- The maintenance of any County property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub-committees that may be required;
- Appointing County Administrators and advisors other than those who are elected.

Risks and Internal Control

The County Board of Trustees has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments which are all paid by cheque or direct transfer. All receipts are banked, normally within 7 days of receipt.

An insurance policy is held to cover people assisting at County events who are not covered by Scout membership.

Section C

Objects and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity – We act with integrity; we are honest, trustworthy and loyal.

Respect – We have self-respect and respect for others.

Care – We support others and take care of the world in which we live.

Belief – We explore our faiths, beliefs and attitudes.

Co-operation – We make a positive difference; we cooperate with others and make friends.

The Scout Method

Scouting takes when young people, in partnership with adults, work together based on the values of Scouting and;

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their promise

The County Scout Council's role is to offer leadership and support to the Scout Districts and Groups within a geographical area. It is in the local Scout Groups that Scouting is delivered to our membership.

The County encompasses Districts and Groups throughout the London Boroughs of Croydon, Merton, Richmond and Sutton and the Royal Borough of Kingston Upon Thames.

The County meets the Charities Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D

Main achievements during the year

These are set out by the County Commissioner and Chair in their respective reports.

Section E

Financial Review

This is shown on pages 6 to 10 of this report.

Reserves Policy

Sufficient reserves are held to continue and develop the activities of the County and to contribute to requests for assistance from other parts of the Scouting movement.

The Board of Trustees considers that the County's reserves should be sufficient to enable it to meet its ongoing expenditures. The County will monitor its reserves when setting its annual membership fee to ensure that the reserves do not increase unnecessarily.

Investment policy

Currently all receipts are paid into current accounts at CAF Bank. Other monies not required for the day to day running of the County have been invested in a range of investment funds.

Section F

Other Optional Information

Not used

Section G

Declaration

The Trustees declare that they have approved the above report.

Signed on behalf of the charity's trustees

Signature		
Full Name	Julie Findlay	Andy Beckett
Position	County Chair	County Treasurer
Date		

Independent Examiner's Report to the Trustees of the GREATER LONDON SOUTH WEST COUNTY SCOUT COUNCIL

I report on the accounts of the County for the year ended 31 December 2023, which are set out on pages 6 to 10.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The County's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under Section 145 of the Charities Act);

To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and

To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the County and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jackie Bonella BSc. ACA
Chartered Accountant
Avonlea, Bush Lane, Send, Surrey, GU23 7HP

Date: March 2024

Greater London South West County Scout Council

Statement of Financial Activities

For the year ended 31 December 2023

	Notes	2023			2022
		General Fund £	Designated Fund £	Total £	Total £
<u>Incoming Resources</u>					
Membership fees received		371,960		371,960	337,812
Less payable to Headquarters		(310,696)		(310,696)	(287,765)
		61,264	-	61,264	50,047
Interest and other income		6,622		6,622	7,570
Increase in value of investment funds		9,484		9,484	-
Charitable activities	2	69,692	142,324	212,016	177,230
Total incoming resources		147,062	142,324	289,386	234,847
<u>Resources Expended</u>					
Charitable activities	2	51,564	121,832	173,396	230,268
Governance costs	3	1,260		1,260	1,260
Support costs	4	59,693		59,693	43,411
Total resources expended		112,517	121,832	234,349	274,939
<u>Net incoming resources for the year</u>					
		34,545	20,492	55,037	(40,092)
Transfers between funds		(21,880)	21,880	-	-
Net movements in funds for the year		12,665	42,372	55,037	(40,092)
Total funds brought forward		187,665	148,359	336,024	376,116
<u>Total funds carried forward</u>		200,330	190,731	391,061	336,024

Greater London South West County Scout Council

Balance Sheet

As at 31 December 2023

	Notes	2023		2022
		£	£	£
Fixed Assets				
Bethesda Base	6/7	9,315		9,315
Motor Vehicles	6/7	23,200		-
			32,515	9,315
Current Assets				
Investment funds		234,484		-
Bank and cash balances		125,322		327,969
		<u>359,806</u>		<u>327,969</u>
Creditors: amounts falling due within one year	8	<u>1,260</u>		<u>1,260</u>
Net Current Assets			358,546	326,709
Net Assets			<u>391,061</u>	<u>336,024</u>
Funds				
Unrestricted general funds		200,330		187,665
Unrestricted designated funds		190,731		148,359
Total Funds			<u>391,061</u>	<u>336,024</u>

These financial statements were approved by the Trustees on 13 March 2024, and signed on their behalf by:

Julie Findlay
County Chair

Andy Beckett
County Treasurer

Greater London South West County Scout Council

Notes to the financial statements

For the year ended 31 December 2023

1 Accounting Policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Statement of Recommended Practice for Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities issued on 16 July 2014, the Charities Act 2011 and applicable accounting standards.

Depreciation

Depreciation is provided, on a straight line basis, at rates calculated to write down the cost of each asset over its expected useful life. The rates in use are:

Motor vehicles	33%
----------------	-----

Joint activities

Where the County joins with other Scout or Guide counties to organise activities, the proportion of income and expenditure applicable to this County, and the net assets that could be realised in the event that the activity ceases would be included in a note below.

Membership fee income

Membership fee income is accounted for on an accruals basis.

Jamboree

The County reallocates amounts on an annual basis into a designated fund, for the various jamborees, so that in each jamboree year (normally every 4 years) the general funds are not distorted by a large cost. These amounts are shown as transfers between funds in the SOFA.

Greater London South West County Scout Council

Notes to the financial statements (continued)

For the year ended 31 December 2023

2 Charitable Activities

	Income £	2023 Expenditure £	Net £	2022 £
Scouting activities and events	45,138	(20,890)	24,248	(11,938)
Bethesda base	6,240	(13,234)	(6,994)	(1,633)
Gang show	18,314	(17,440)	874	1,800
Jamboree	142,324	(121,832)	20,492	(41,267)
	<u>212,016</u>	<u>(173,396)</u>	<u>38,620</u>	<u>(53,038)</u>

3 Governance

	2023 £	2022 £
Independent examiners fee	(1,260)	(1,260)
	<u>(1,260)</u>	<u>(1,260)</u>

4 Support Costs

	2023 £	2022 £
Trustees expenses	(806)	(484)
Training expenses	(9,698)	(20,592)
Development costs	(14,279)	(5,805)
Minibus	(4,906)	-
Insurances	(265)	(348)
Equipment	(299)	(797)
Sundry expenses	(29,440)	(15,385)
	<u>(59,693)</u>	<u>(43,411)</u>

5 Trustee Expenses

The trustees are not remunerated for the performance of their duties. During the year the trustees were reimbursed expenses for travel, postage, stationery and meeting expenses totalling £806 (2022 - £484)

6 Bethesda Base

The Base is shown at cost. A survey was carried out in February 2019, by recognised Chartered Surveyors, which confirmed a valuation for insurance purposes of £500,000.

Greater London South West County Scout Council

Notes to the financial statements (continued)

For the year ended 31 December 2023

7 Tangible Assets

	Motor Vehicles £	Bethesda Base £	Total £
Cost			
At the beginning of the year	-	9,315	9,315
Additions/(disposals) during the year	34,800	-	34,800
At the end of the year	<u>34,800</u>	<u>9,315</u>	<u>44,115</u>
Depreciation			
At the beginning of the year	-	-	-
Charge for the year	11,600	-	11,600
At the end of the year	<u>11,600</u>	<u>-</u>	<u>11,600</u>
Net book value			
At the end of the year	<u>23,200</u>	<u>9,315</u>	<u>32,515</u>
At the beginning of the year	<u>-</u>	<u>9,315</u>	<u>9,315</u>

8 Creditors: amounts falling due within 1 year

	2023 £	2022 £
Independent examiners fee	<u>1,260</u>	<u>1,260</u>
	<u>1,260</u>	<u>1,260</u>

9 Joint Activity - Paragliding Club

It was agreed during the year that full responsibility for the Paragliding Club would be assumed by Surrey County Scout Council.